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CONCORD, N.H.

Francis H. Ayer, Esq.
40 Central Square
Keene, New Hampshire

Dear Mr. Ayer:

In a letter of December 30, 1955, you refer to RSA 72:2 and to the 1955 legislation granting an exemption from the poll tax to veterans of the Korean Conflict (Laws 1955, c. 289). You state that in your view the statutes cited would appear to exempt a veteran of the Korean Conflict from the requirement to pay the poll tax for the years 1950 through 1954, inclusive, as well as prospectively. You request our view upon the subject.

It is our opinion that the exemption is available only with respect to tax years after February 24, 1955, the date upon which chapter 289 was enacted.

RSA 72:2 grants exemption from the poll tax to any veteran "of any war in which the United States has been engaged" (emphasis added). The veteran desiring the exemption must present certain papers to the appropriate officials, "and thereafter" he shall be exempt from the tax. If Laws 1955, c. 289 had not been enacted the question whether or not the Korean Conflict was a "war in which the United States has been engaged" within the meaning of RSA 72:2 would be an open one; and upon an affirmative ruling on that point if one were to be made, the only remaining question would be whether the presentation of the required papers might operate retroactively.

But the 1955 legislation clearly shows that the exemption for Korean veterans is a newly-granted right; that in the view of the Legislature, RSA 72:2 was not applicable to such veterans.

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In such view, liability for the tax on the part of the taxpayer accrued in each of the years prior to 1955 as provided in RSA 72:1, see RSA 73:1; as did the right of the taxing body to have it. Parenthetically, such I would believe the effect under RSA 72:2 in an appropriate case until the designated papers should be exhibited to the named officials.

There is nothing in the Laws 1955, c. 289 to suggest that a liability once fixed is to be expunged, cf. RSA 72:4. In such circumstances we would hold that chapter 289, in accordance with the general rule, 50 Am.Jur., Statutes, S. 478, is to be construed as having prospective effect only from the time of its enactment.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEL/T
cc: Tax Commission